



**CITY COUNCIL**  
CITY AND COUNTY OF HONOLULU  
HONOLULU, HAWAII 96813-3077

**OAHU REAL PROPERTY TAX  
ADVISORY COMMISSION**

**Commissioners:**  
Robert Mould, *Chair*  
Winston Wong, *Vice-Chair*  
Tracy Bean  
Jack Legal  
James Peters  
Calvin Foo Pham  
Kenna StormoGipson

**'21OCT15 PM 3:30 CITY CLERK**

## **MEETING NOTICE AND AGENDA**

FRIDAY, OCTOBER 22, 2021  
CITY COUNCIL CHAMBERS  
3<sup>rd</sup> Floor, Honolulu Hale  
2:00 P.M.

### **PUBLIC PARTICIPATION AND TESTIMONY**

Pursuant to the Emergency Proclamation issued by Governor David Ige on October 1, 2021, Related to the State's COVID-19 Delta Response, in order to allow public participation in a manner consistent with safe practices and social distancing requirements, this meeting will be conducted as a remote meeting by interactive conference technology, with the following procedures in effect for the meeting:

### **VIEWING THE MEETING AND RESTRICTIONS ON ENTRY**

Members of the public will not be allowed into the meeting room, but may view the meeting live, by visiting [www.webex.com](http://www.webex.com): click "Join," enter meeting number **2480 468 1587** and complete the registration process. Registrants will receive an email that contains links and information on joining the meeting by either phone or video conference. The password for the meeting is: **ORPTAC-102221** (67782201 from phones and video systems).

### **ORAL TESTIMONY**

Oral testimony will be permitted on all items on the agenda, subject to the following restrictions:

1. Persons may submit oral testimony remotely through the Webex video conferencing platform. To participate, persons should visit [www.webex.com](http://www.webex.com), click "Join," enter meeting number **2480 468 1587** and complete the registration process. Registrants will receive an email that contains links and information on joining the meeting by either phone or video conference. Webex testifiers are strongly encouraged to register at least 24 hours before the start of the meeting. The password to view the meeting is: **ORPTAC-102221** (67782201 from phones and video systems).
2. Each speaker may not have anyone else read their statement and is limited to a two-minute presentation.

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Oahu Real Property Tax Advisory Commission  
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### **WRITTEN TESTIMONY**

Written testimony may be emailed to George White, Commission Aide, at [george.white@honolulu.gov](mailto:george.white@honolulu.gov) or mailed to 530 South King Street, Suite 207, Honolulu, HI 96813. To ensure distribution at the meeting, written testimony should be submitted electronically by 10:00 a.m. on the day of the meeting. If submitted, written testimonies, including the testifier's address, email address, and phone number, will be available to the public at: <https://www.honolulu.gov/council/bc/oahu-real-property-tax-advisory-commission.html>. Written testimony will not be accepted in person at the meeting.

Should you have any questions, please call 768-3861 or email [george.white@honolulu.gov](mailto:george.white@honolulu.gov).

### **MATERIALS AVAILABLE FOR INSPECTION**

Meeting materials and a recording of the meeting, when available, will be accessible at <https://www.honolulu.gov/council/bc/oahu-real-property-tax-advisory-commission.html>.

Accommodations are available upon request to persons that require special assistance to participate in the public hearing process. Please call 768-3861 or send an email to [george.white@honolulu.gov](mailto:george.white@honolulu.gov) at least three working days prior to the meeting.

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF MINUTES**

Commission Meeting: September 27, 2021

**IV. ORAL TESTIMONY ON AGENDA ITEMS**

Remotely via Webex video conference or telephone

**V. SUBCOMMITTEE CONVERSATIONS AND REPORTS**

**1. Classifications and Rates Committee**

**A. Status update**

**B. Matters for further discussion**

- i.** Nomenclature of Residential Classifications
- ii.** Land Value Taxation Study Objectives
- iii.** Residential A: Tiering Structure and Qualifications
- iv.** Vacant Residential Properties

**2. Credits and Exemptions Committee**

**A. Report recommendations for consideration & future adoption:**

- i.** Accessory Dwelling Unit (ADU) Exemption
- ii.** \$1000 min. property tax on Historical Residential Property
- iii.** \$1000 min. property tax on Historical Commercial Property
- iv.** Support for Bill 11 (2020) to repeal Credit Union Exemption
- v.** Eliminating annual filing requirement for Low-Income Rental Housing Exemption
- vi.** Support for Bill 3 (2021) to provide property tax relief for residential properties acquired by death

B. Matters for further discussion

- i. Defining the Charitable Purposes Exemption
- ii. Reviewing the Nonprofit Organization Thrift Shop Exemption
- iii. Minimum real property tax increase
- iv. Reviewing actual use credit for newly acquired property
- v. Vacant residential property tax exemptions

C. Issues requiring additional information

- i. Efficacy of the For-profit Child Care Exemption
- ii. Efficacy of possible exemption for properties leased to Section 8 renters
- iii. Public testimony asserting taxation above the three percent of income cutoff for claimants of the Low-income Real Property Tax Credit

3. Policy Committee

A. Status update

B. Lincoln Institute on Land Policy, relevant articles and materials

4. Valuation Committee

A. Status update

**VI. DISCUSSION**

- 1. Presentation by Dr. Philip ME Garboden, HCRC Professor in Affordable Housing Economics, Policy and Planning, Department of Urban and Regional Planning, University of Hawaii Economic Research Organization.
- 2. Presentation by Mrs. Ellen Carson, Esq., regarding an "Empty Homes Tax Ordinance" proposal, submitted by Church of the Crossroads, Honolulu.
- 3. Status of ORPTAC requests from City Administration and recommendations from prior ORPTACs.
- 4. Calendar, timeline and setting tentative deadlines for remainder of 2021.

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**VII. ANNOUNCEMENTS**

**VIII. SCHEDULING OF NEXT MEETING**

**IX. ADJOURNMENT**